

MAY 21, 2012 PROCEEDINGS OF THE NUCKOLLS COUNTY BOARD OF EQUALIZATION

The Nuckolls County Board of Equalization met May 21, 2012 in the Board Meeting Room at the Courthouse, Nelson, Nebraska, per recess of April 23, 2012 Board of Equalization Meeting. The agenda of said meeting was remitted to board members in advance of the meeting and was posted in the County Clerk's office and on the County Website. Chairman Corman approved the agenda and the April 23, 2012 Minutes. Corman announced the 'Open Meetings Act Law' is posted in the Commissioners Board Meeting Room and handouts are available. Corman, Brown and Combs were present for said meeting. Also present is Susan Rogers, County Assessor and Timothy S. Schmidt, County Attorney.

The Board of Equalization reconvened at 10:55 a.m.

A motion was made by Brown and seconded by Combs to approve an application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations by Midland Area Agency on Aging for a 2012 Dodge Sport Van used for the express purpose of transportation for clients to medical appointments, to and from their homes to the training area and/or job placements in the community. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

A motion was made by Brown and seconded by Combs to approve an application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations by Brodstone Memorial Hospital for 2- 2002 Chevrolet Impalas used for Home Health Nurse, Nurses Assistants, Physical Therapy, Etc. to use to go to patient homes to give care. Provide a variety of outpatient and inpatient medical services to those in need of medical care. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.

Rogers reported the 2012 Level of Value for Nuckolls County. The Residential Assessment Ratio is 97% and the Agricultural Land Assessment Ratio is 72%. There is not enough information available for Commercial Property. Notice of valuation changes have been sent out to real estate property owners. Protest Hearings are set for June 18th & 25th and also July 23rd.

At 11:00 a.m. Ron Hasley, Vicki Hasley and Tiffany Hasley were present for the Board Hearing regarding the Prayer Center's request for Tax Exemption on Property ID#1543 & 1595. The Hasley's are the Officers for the Prayer Center. The Board of Equalization requested additional information to determine if exempt status should be issued for the Prayer Center located at 150 W. 8th Street, Nelson, Nebraska. A list of questions was submitted to the Chairman for the Prayer Center in advance of the meeting. Hasley noted the questions were reviewed by the attorney John Hahn for the Prayer Center. Hasley submitted the following documents for Exhibits. Exhibit 1 is a copy of the Exemption Application in Gage County showing approval for the Prayer Center located in Beatrice, Nebraska, the same activities in Gage County as in Nuckolls County. Exhibit #2 is a list of activities the Prayer Center is used for. It was noted the garden plot is used to grow produce to give away or use for residents. Exhibit #3 is a page printed from Google showing Prayer Center Rosepoint, Nelson, Nebraska as a Religious Organization. Exhibit #4 is a listing from www.yellowpages.com listing Prayer Center Rosepoint as a Nelson Church. Exhibit #5 is a copy of REG-40-005 Educational, Religious, Charitable and Cemetery Property Tax Exemptions from The Nebraska State Statutes, showing 005.01C, 005.04D & 005.05B was highlighted as pertaining to the Prayer Center in Nelson. Exhibit #6 Memorandum of Law from John C. Hahn regarding Ron Hasley and the requirement for Real Estate Tax Exemption.

Comments were made regarding the need to have a 501(c)(3) requirement, Hasley referred to the Memorandum in Exhibit #6 from attorney John Hahn. Hasley noted that Regulation 40-005 was discussed by his attorney for Educational, Religious, Charitable and Cemetery Property Tax Exemptions. Commissioner Brown questioned 005.04D which refers to bingo on the premises. Hasley noted they have plans to do this activity in the future. Regulation 005.05B was highlighted which refers to operating a residential facility for low-income persons which only nominal amounts are charged for rent or no rent is charged depending on the residents ability to pay. Hasley noted that his attorney, Hahn noted this is irrelevant. Hasley commented that the County is assuming there is permanent housing which is not the case. They provide temporary and transitional housing. No rent is

charged, everything is done by donation. They have not ever had anyone living there that has had the ability to pay.

Chairman Corman inquired if the County has ever been allowed access to the property. Hasley noted in Gage County they did not need access to determine exempt status. Mr. Hasley noted his "Full Advisory Board" will meet in June and he will bring this to them to decide on. Hasley noted there are issues with allowing Mr. Stanard access and he testified he is not a part of the decision making process which determines exemption status. Mr. Hasley recommended to have a 3rd party who is neutral be allowed access. TERC is the best way to handle the process. Hasley requested to have an application submitted to the advisory board of the Prayer Center before access is allowed. The County Board of Equalization and County Assessor, Susan Rogers is requesting an on-site inspection to determine proof of activities that are being done at the Nelson site that would qualify the Prayer Center for Exempt Status. Discussion was held regarding what activities the Prayer Center is currently doing and what they intend to do. Exhibit #6, the Memorandum states exemption status can not be given on what is intended to do in the future, but what is currently being done. Hasley noted the list of activities are being held and will continue to be held. County Attorney, Schmidt noted the Board and Assessor will need access today as a determination will need to be done by June 1, 2012. The Board of Equalization will not be meeting again until after June 1, 2012. Schmidt asked Hasley if the Board and Rogers could do a on-site inspection today. Hasley said no. **A motion was then made by Brown and seconded by Corman to deny the Prayer Center Exemption Status. Corman, Brown and Combs all voted Aye, 0 voted Nay. Motion carried.**

With no other business, Chairman Corman recessed the Board of Equalization meeting at 11:32 a.m.

Danny K Corman, Chairman
By: Jackie L Kassebaum, County Clerk